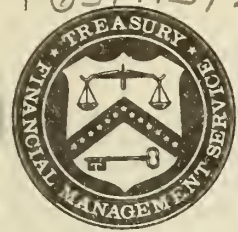


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Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

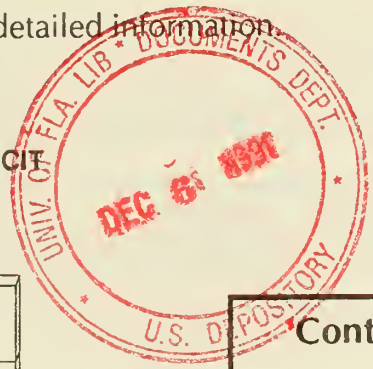
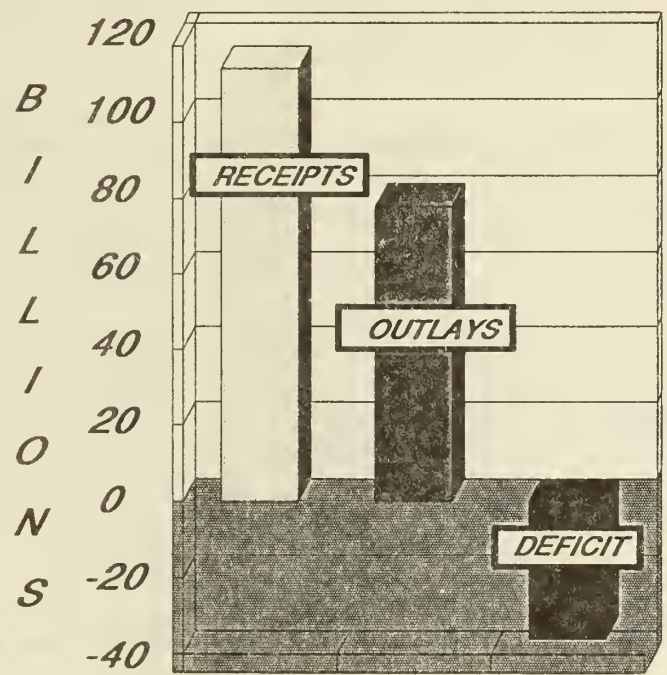
For Fiscal Year 1992 Through October 31, 1991, and Other Periods

Highlight

This issue reflects revised budget scoring rules for new credit activity pursuant to the Federal Credit Reform Act of 1990, which became effective October 1, 1991.

See page 2 for detailed information.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH OCTOBER 1991



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Compiled and Published by
The Financial Management Service
Department of the Treasury

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The MTS is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The MTS is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The MTS is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the MTS and sources of information relevant to the MTS.

Note:

The primary purpose of Credit Reform Legislation was to more accurately measure the costs of federal credit programs by placing them on a basis equivalent to other government spending.

In table 5, credit subsidies and the payment of administrative expenses are reflected for new program accounts. Activity relating to older loans is now recorded in separate "liquidating" accounts and transactions affecting both accounts are netted on the same line.

In table 6, all the cash flows associated with the credit activity of new direct and guaranteed loans are captured in "financing" accounts. The activity in these accounts does not affect the surplus/deficit.

In Schedule C, the borrowing activity of the financing accounts is reflected. In most cases, the activity of the financing account will appear on a separate line.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1991 and 1992, by Month

[\$ millions]

Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1991			
October	76,986	108,270	31,285
November	70,507	118,142	47,635
December	101,900	109,212	7,311
January	100,713	99,023	- 1,690
February	67,657	93,834	26,177
March	64,805	105,876	41,071
April	140,380	110,249	- 30,131
May	63,560	116,906	53,346
June	103,389	105,849	2,460
July	78,593	119,384	40,791
August	76,426	120,071	43,645
September	108,917	115,746	6,829
Year-to-Date	1,053,832	1,322,561	268,729
FY 1992			
October	78,068	114,045	35,976
Year-to-Date	78,068	114,045	35,976

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, October 1991 and Other Periods

[\$ millions]					
Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1991)	Budget Estimates Next Fiscal Year (1993) ¹
Total on-budget and off-budget results:					
Total receipts	78,068	78,068	1,145,509	76,986	1,233,252
On-budget receipts	57,216	57,216	832,044	57,025	895,907
Off-budget receipts	20,852	20,852	313,465	19,960	337,345
Total outlays	114,045	114,045	1,493,811	108,270	1,478,909
On-budget outlays	94,062	94,062	1,244,109	89,358	1,215,314
Off-budget outlays	19,982	19,982	249,702	18,913	263,595
Total surplus (+) or deficit (-)	-35,976	-35,976	-348,302	-31,285	-245,657
On-budget surplus (+) or deficit (-)	-36,846	-36,846	-412,065	-32,332	-319,407
Off-budget surplus (+) or deficit (-)	+869	+869	+63,763	+1,048	+73,750
Total on-budget and off-budget financing	35,976	35,976	348,302	31,285	245,657
Means of financing:					
Borrowing from the public	40,657	40,657	345,198	27,809	246,700
Reduction of operating cash, increase (-)	-11,234	-11,234	.....	4,720	.....
By other means	6,554	6,554	3,104	-1,244	-1,043

¹These figures are based on the Mid-Session Review of the FY 1992 Budget provided by the Office of Management and Budget and released on July 15, 1991.

... No Transactions.
Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1991 and 1992

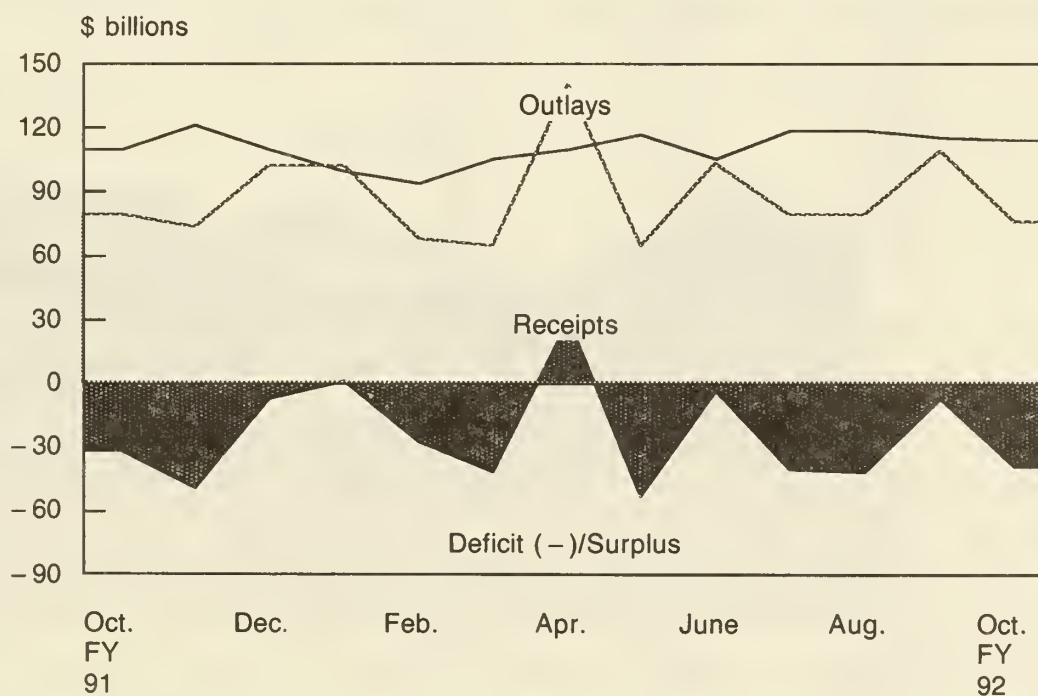


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1991 and 1992

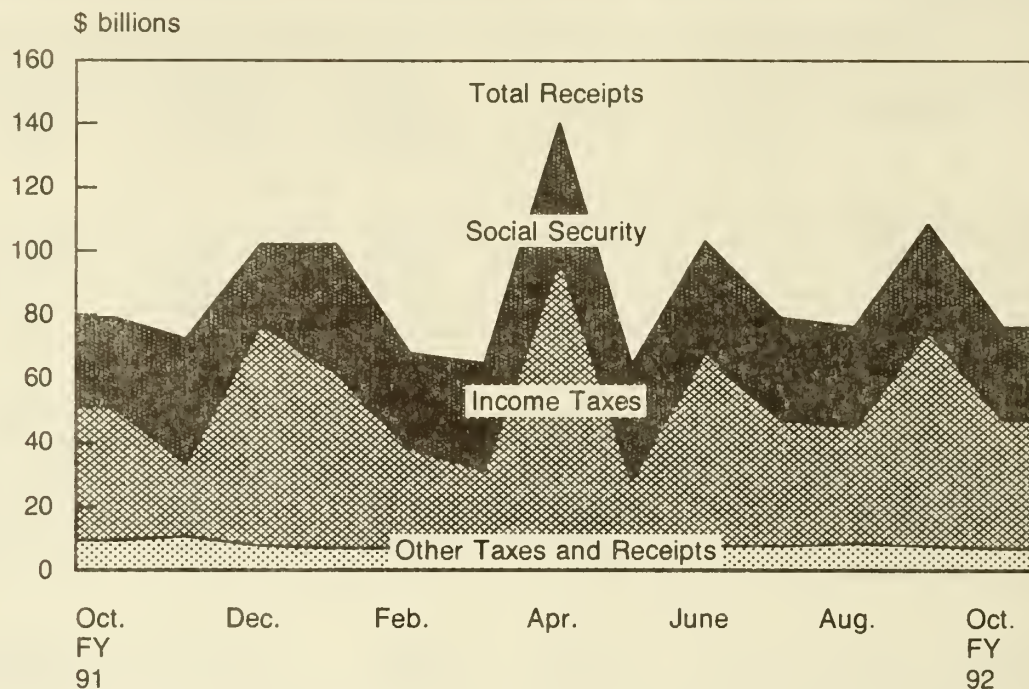


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1991 and 1992

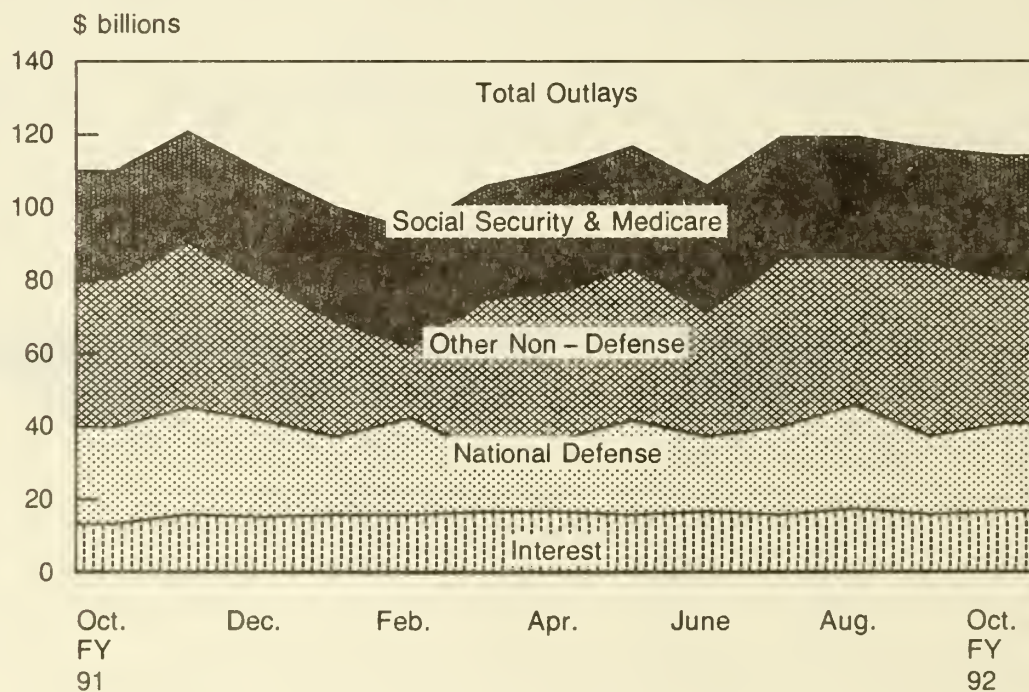


Table 3. Summary of Receipts and Outlays of the U.S. Government, October 1991 and Other Periods
[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	39,332	39,332	40,709	518,238
Corporation income taxes	1,171	1,171	1,614	98,681
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	20,852	20,852	19,960	313,465
Employment taxes and contributions (on-budget)	6,170	6,170	5,183	86,312
Unemployment Insurance	971	971	1,082	22,751
Other retirement contributions	443	443	373	4,627
Excise taxes	3,640	3,640	2,993	46,609
Estate and gift taxes	923	923	1,065	12,514
Customs duties	1,607	1,607	1,528	18,718
Miscellaneous receipts	2,962	2,962	2,478	23,594
Total Receipts	78,068	78,068	76,986	1,145,509
(On-budget)	57,216	57,216	57,025	832,044
(Off-budget)	20,852	20,852	19,960	313,465
Budget Outlays				
Legislative Branch	244	244	209	2,999
The Judiciary	131	131	112	2,348
Executive Office of the President	15	15	17	254
Funds Appropriated to the President	1,250	1,250	601	12,067
Department of Agriculture	6,376	6,376	4,818	57,816
Department of Commerce	265	265	257	2,720
Department of Defense—Military	22,765	22,765	22,467	299,310
Department of Defense—Civil	2,405	2,405	2,174	28,034
Department of Education	2,413	2,413	2,308	27,367
Department of Energy	1,692	1,692	1,339	14,897
Department of Health and Human Services, except Social Security	21,734	21,734	17,284	248,622
Department of Health and Human Services, Social Security	20,976	20,976	19,450	280,815
Department of Housing and Urban Development	2,212	2,212	1,977	24,152
Department of the Interior	669	669	592	6,439
Department of Justice	1,259	1,259	968	10,079
Department of Labor	2,229	2,229	2,242	35,636
Department of State	633	633	376	4,558
Department of Transportation	2,889	2,889	2,780	31,947
Department of the Treasury:				
Interest on the Public Debt	18,596	18,596	18,082	303,167
Other	- 1,139	- 1,139	- 2,527	- 5,181
Department of Veterans Affairs	3,048	3,048	2,886	33,008
Environmental Protection Agency	564	564	493	5,896
General Services Administration	154	154	107	719
National Aeronautics and Space Administration	1,251	1,251	1,351	14,707
Office of Personnel Management	2,984	2,984	2,788	36,807
Small Business Administration	163	163	201	325
Other independent agencies:				
Resolution Trust Corporation	- 2,121	- 2,121	5,683	97,646
Other	3,273	3,273	2,770	34,558
Allowances				97
Undistributed offsetting receipts:				
Interest	71	71	- 315	- 77,421
Other	- 2,956	- 2,956	- 3,222	- 40,577
Total Outlays	114,045	114,045	108,270	1,493,811
(On-budget)	94,062	94,062	89,358	1,244,109
(Off-budget)	19,982	19,982	18,913	249,702
Surplus (+) or deficit (-)	- 35,976	- 35,976	- 31,285	- 348,302
(On-budget)	- 36,846	- 36,846	- 32,332	- 412,065
(Off-budget)	+ 869	+ 869	+ 1,048	+ 63,763

¹These figures are based on the Mid-Session Review of the FY 1992 Budget provided by the Office of Management and Budget and released on July 15, 1991.

Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, October 1991 and Other Periods

Classification	[\$ millions]								
	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	37,291			37,291			37,777		
Presidential Election Campaign Fund									
Other	3,725			3,725			3,863		
Total—Individual income taxes	41,016	1,684	39,332	41,016	1,684	39,332	41,640	931	40,709
Corporation income taxes	3,613	2,442	1,171	3,613	2,442	1,171	3,691	2,077	1,614
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	18,833		18,833	18,833		18,833	18,028		18,028
Self-Employment Contributions Act taxes									
Deposits by States	1		1	1		1	(**)		(**)
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—FOASI trust fund	18,834		18,834	18,834		18,834	18,028		18,028
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,018		2,018	2,018		2,018	1,932		1,932
Self-Employment Contributions Act taxes									
Deposits by States	(**)		(**)	(**)		(**)	(**)		(**)
Other									
Total—FDI trust fund	2,018		2,018	2,018		2,018	1,932		1,932
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	5,804		5,804	5,804		5,804	4,806		4,806
Self-Employment Contributions Act taxes									
Receipts from Railroad Retirement Board									
Deposits by States	(**)		(**)	(**)		(**)	(**)		(**)
Total—FHI trust fund	5,804		5,804	5,804		5,804	4,806		4,806
Railroad retirement accounts:									
Rail industry pension fund	214	(**)	214	214	(**)	214	229	(**)	229
Railroad social security equivalent benefit	151		151	151		151	148		148
Total—Employment taxes and contributions	27,022	(**)	27,022	27,022	(**)	27,022	25,144	(**)	25,144
Unemployment insurance:									
State taxes deposited in Treasury	667		667	667		667	732		732
Federal Unemployment Tax Act taxes	263	6	257	263	6	257	311	6	305
Railroad Unemployment taxes	42		42	42		42	44		44
Railroad debt repayment	4		4	4		4	1		1
Total—Unemployment insurance	976	6	971	976	6	971	1,088	6	1,082
Other retirement contributions:									
Federal employees retirement—Employee contributions	432		432	432		432	364		364
Contributions for non-Federal employees	11		11	11		11	9		9
Total—Other retirement contributions	443		443	443		443	373		373
Total—Social Insurance taxes and contributions	28,441	6	28,435	28,441	6	28,435	26,605	7	26,598
Excise taxes:									
Miscellaneous excise taxes ¹	1,672	-146	1,818	1,672	-146	1,818	1,497	86	1,411
Airport and airway trust fund	431	3	428	431	3	428	282		282
Highway trust fund	1,527	183	1,344	1,527	183	1,344	1,248	1	1,247
Black lung disability trust fund	51		51	51		51	53		53
Total—Excise taxes	3,680	40	3,640	3,680	40	3,640	3,080	87	2,993
Estate and gift taxes	949	26	923	949	26	923	1,094	29	1,065
Customs duties	1,667	61	1,607	1,667	61	1,607	1,597	68	1,528
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	2,734		2,734	2,734		2,734	2,280		2,280
All other	228	(**)	228	228	(**)	228	198	(**)	198
Total—Miscellaneous receipts	2,962	(**)	2,962	2,962	(**)	2,962	2,478	(**)	2,478
Total—Receipts	82,328	4,259	78,068	82,328	4,259	78,068	80,185	3,199	76,986
Total—On-budget	61,476	4,259	57,216	61,476	4,259	57,216	60,225	3,199	57,025
Total—Off-budget	20,852		20,852	20,852		20,852	19,960		19,960

¹Includes amounts for windfall profits tax pursuant to P.L. 96-223.

... No Transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, October 1991 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	33	(**)	33	33	(**)	33	31	(**)	31
House of Representatives	56	(**)	56	56	(**)	56	49	.....	49
Joint items	9	.....	9	9	.....	9	7	.....	7
Congressional Budget Office	2	.....	2	2	.....	2	2	.....	2
Architect of the Capitol	27	2	25	27	2	25	27	1	26
Library of Congress	32	.....	32	32	.....	32	34	.....	34
Government Printing Office:									
Revolving fund (net)	30	.....	30	30	.....	30	23	.....	23
General fund appropriations	9	.....	9	9	.....	9	7	.....	7
General Accounting Office	42	.....	42	42	.....	42	28	.....	28
United States Tax Court	3	.....	3	3	.....	3	2	.....	2
Other Legislative Branch agencies	4	.....	4	4	.....	4	3	.....	3
Proprietary receipts from the public .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary transactions	-1	.....	-1	-1	.....	-1	-1	.....	-1
Total—Legislative Branch	246	2	244	246	2	244	210	1	209
The Judiciary:									
Supreme Court of the United States	2	.....	2	2	.....	2	2	.....	2
Courts of appeals, district courts, and other judicial services	124	(**)	124	124	(**)	124	106	.....	106
Other	5	.....	5	5	.....	5	6	.....	6
Total—The Judiciary	131	(**)	131	131	(**)	131	112	.....	112
Executive Office of the President:									
Compensation of the President and the White House Office	3	.....	3	3	.....	3	3	.....	3
Office of Management and Budget	4	.....	4	4	.....	4	4	.....	4
Other	9	.....	9	9	.....	9	10	.....	10
Total—Executive Office of the President	15	.....	15	15	.....	15	17	.....	17
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty Reserve fund	63	19	44	63	19	44	30	2	28
Foreign military financing	310	.....	310	310	.....	310	181	.....	181
Economic support fund	101	.....	101	101	.....	101	230	.....	230
Military assistance	3	.....	3	3	.....	3	7	.....	7
Peacekeeping Operations	3	.....	3	3	.....	3	(**)	.....	(**)
Other	3	.....	3	3	.....	3	4	.....	4
Proprietary receipts from the public .....	.....	12	-12	.....	12	-12	.....	4	-4
Total—International Security Assistance	483	31	452	483	31	452	452	5	447
International Development Assistance:									
Multilateral assistance:									
Contributions to the International Development Association	236	.....	236	236	.....	236	.....	.....	.....
International Organizations and Programs	23	.....	23	23	.....	23	51	.....	51
Other	170	.....	170	170	.....	170	178	.....	178
Total—Multilateral assistance	428	.....	428	428	.....	428	230	.....	230
Agency for International Development:									
Functional Development Assistance Program	154	.....	154	154	.....	154	147	.....	147
Sub-Saharan Africa Development Assistance	16	.....	16	16	.....	16	33	.....	33
Operating Expenses	37	.....	37	37	.....	37	28	.....	28
Payment to Foreign Service Retirement and Disability Fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	16	4	12	16	4	12	23	4	18
Proprietary receipts from the public .....	.....	44	-44	.....	44	-44	.....	54	-54
Total—Agency for International Development	223	48	175	223	48	175	230	59	171
Peace Corps	12	.....	12	12	.....	12	20	.....	20
Overseas Private Investment Corporation	7	20	-13	7	20	-13	3	13	-10
Other	5	(**)	5	5	(**)	5	8	3	5
Total—International Development Assistance	674	67	607	674	67	607	490	75	415

Table 5. Outlays of the U.S. Government, October 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President—Continued									
International Monetary Programs	10	.....	10	10	.....	10	-244	.....	-244
Military Sales Programs:									
Special Defense Acquisition Fund	27	44	-17	27	44	-17	22	30	-7
Foreign Military Sales Trust Fund	959	.....	959	959	.....	959	875	.....	875
Kuwait Civil Reconstruction Trust Fund .....	(**)	.....	(**)	(**)	.....	(**)	.....	.....	.....
Proprietary receipts from the public .....	.....	761	-761	.....	761	-761	.....	887	-887
Other .....	.....	.....	.....	.....	.....	.....	1	.....	1
Total—Funds Appropriated to the President	2,152	902	1,250	2,152	902	1,250	1,598	997	601
Department of Agriculture:									
Agricultural Research Service	71	.....	71	71	.....	71	50	.....	50
Cooperative State Research Service	33	.....	33	33	.....	33	25	.....	25
Extension Service	30	.....	30	30	.....	30	23	.....	23
Foreign Agricultural Service	11	.....	11	11	.....	11	9	.....	9
Foreign Assistance Programs	100	.....	100	100	.....	100	213	.....	213
Agricultural Stabilization and Conservation Service:									
Conservation Programs	1,367	.....	1,367	1,367	.....	1,367	8	.....	8
Other	29	.....	29	29	.....	29	-22	.....	-22
Federal Crop Insurance Corporation	117	10	106	117	10	106	188	10	178
Commodity Credit Corporation:									
Price support and related programs	1,332	385	947	1,332	385	947	1,346	437	909
National Wool Act Program .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Rural Electrification Administration	71	132	-61	71	132	-61	552	525	27
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	449	166	283	449	166	283	617	217	401
Rural housing insurance fund	628	218	410	628	218	410	579	203	375
Rural development insurance fund	147	49	97	147	49	97	175	40	135
Other	2	1	2	2	1	2	(**)	(**)	(**)
Salaries and expenses	67	.....	67	67	.....	67	30	.....	30
Rural water and waste disposal grants	15	.....	15	15	.....	15	14	.....	14
Other	6	.....	6	6	.....	6	8	.....	8
Total—Farmers Home Administration	1,314	434	880	1,314	434	880	1,423	461	962
Soil Conservation Service	78	.....	78	78	.....	78	63	.....	63
Animal and Plant Health Inspection Service	40	.....	40	40	.....	40	32	.....	32
Agricultural Marketing Service	79	4	74	79	4	74	87	1	86
Food Safety and Inspection Service	49	.....	49	49	.....	49	30	.....	30
Food and Nutrition Service:									
Food stamp program	1,670	.....	1,670	1,670	.....	1,670	1,491	.....	1,491
State child nutrition payments	465	.....	465	465	.....	465	364	.....	364
Women, infants and children programs	212	.....	212	212	.....	212	176	.....	176
Other	43	.....	43	43	.....	43	23	.....	23
Total—Food and Nutrition Service	2,390	.....	2,390	2,390	.....	2,390	2,054	.....	2,054
Forest Service:									
National Forest system	161	.....	161	161	.....	161	97	.....	97
Forest Service permanent appropriations	15	.....	15	15	.....	15	15	.....	15
Other	140	.....	140	140	.....	140	124	.....	124
Total—Forest Service	317	.....	317	317	.....	317	236	.....	236
Other	56	3	53	56	3	53	30	3	27
Proprietary receipts from the public .....	.....	138	-138	.....	138	-138	.....	93	-93
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Agriculture	7,484	1,107	6,376	7,484	1,107	6,376	6,347	1,529	4,818

Table 5. Outlays of the U.S. Government, October 1991 and Other Periods—Continued
(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	17	2	15	17	2	15	15	3	12
Bureau of the Census	43	.....	43	43	.....	43	68	.....	68
Promotion of Industry and Commerce	25	.....	25	25	.....	25	25	.....	25
Science and Technology:									
National Oceanic and Atmospheric Administration	147	(**)	147	147	(**)	147	118	(**)	117
Patent and Trademark Office	9	.....	9	9	.....	9	1	.....	1
National Institute of Standards and Technology	21	.....	21	21	.....	21	23	.....	23
Other	9	.....	9	9	.....	9	7	.....	7
Total—Science and Technology	186	(**)	186	186	(**)	186	149	(**)	149
Other	9	.....	9	9	.....	9	6	.....	6
Proprietary receipts from the public .....	.....	13	-13	.....	13	-13	.....	3	-3
Intrabudgetary transactions .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—Department of Commerce	280	15	265	280	15	265	264	7	257
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,602	.....	2,602	2,602	.....	2,602	2,441	.....	2,441
Department of the Navy	2,394	.....	2,394	2,394	.....	2,394	2,302	.....	2,302
Department of the Air Force	1,572	.....	1,572	1,572	.....	1,572	1,836	.....	1,836
Total—Military personnel	6,567	.....	6,567	6,567	.....	6,567	6,578	.....	6,578
Operation and Maintenance:									
Department of the Army	2,703	.....	2,703	2,703	.....	2,703	2,354	.....	2,354
Department of the Navy	1,859	.....	1,859	1,859	.....	1,859	2,010	.....	2,010
Department of the Air Force	2,227	.....	2,227	2,227	.....	2,227	2,085	.....	2,085
Defense Agencies:									
Defense Cooperation Account	-37	1,200	-1,237	-37	1,200	-1,237	-4	1,626	-1,630
Other	816	.....	816	816	.....	816	537	.....	537
Total—Operation and Maintenance	7,568	1,200	6,368	7,568	1,200	6,368	6,982	1,626	5,356
Procurement:									
Department of the Army	1,393	.....	1,393	1,393	.....	1,393	1,319	.....	1,319
Department of the Navy	2,607	.....	2,607	2,607	.....	2,607	2,988	.....	2,988
Department of the Air Force	2,181	.....	2,181	2,181	.....	2,181	2,196	.....	2,196
Defense agencies	205	.....	205	205	.....	205	168	.....	168
Total—Procurement	6,386	.....	6,386	6,386	.....	6,386	6,671	.....	6,671
Research, Development, Test, and Evaluation:									
Department of the Army	491	.....	491	491	.....	491	400	.....	400
Department of the Navy	591	.....	591	591	.....	591	581	.....	581
Department of the Air Force	959	.....	959	959	.....	959	1,087	.....	1,087
Defense agencies	585	.....	585	585	.....	585	544	.....	544
Total—Research, Development, Test, and Evaluation	2,626	.....	2,626	2,626	.....	2,626	2,613	.....	2,613
Military Construction:									
Department of the Army	58	.....	58	58	.....	58	100	.....	100
Department of the Navy	62	.....	62	62	.....	62	106	.....	106
Department of the Air Force	64	.....	64	64	.....	64	89	.....	89
Defense Agencies	52	.....	52	52	.....	52	35	.....	35
Total—Military construction	236	.....	236	236	.....	236	330	.....	330
Family housing:									
Department of the Army	96	.....	96	96	.....	96	121	.....	121
Department of the Navy	79	.....	79	79	.....	79	81	.....	81
Department of the Air Force	75	.....	75	75	.....	75	81	.....	81
Defense Agencies	2	.....	2	2	.....	2	4	1	3
Revolving and Management Funds:									
Department of the Army	-52	.....	-52	-52	.....	-52	154	.....	154
Department of the Navy	26	.....	26	26	.....	26	80	(**)	80
Department of the Air Force	4	.....	4	4	.....	4	-142	.....	-142
Defense Agencies	-70	.....	-70	-70	.....	-70	105	(**)	105
Other:									
Department of the Army	193	46	147	193	46	147	315	158	157
Department of the Navy	417	48	368	417	48	368	311	38	272
Department of the Air Force	28	65	-37	28	65	-37	62	41	21
Defense Agencies	-76	-22	-54	-76	-22	-54	-5	7	-12
Total—Department of Defense—Military	24,103	1,338	22,765	24,103	1,338	22,765	24,340	1,873	22,467

Table 5. Outlays of the U.S. Government, October 1991 and Other Periods—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	140		140	140		140	113		113
Operation and maintenance, general	139		139	139		139	118		118
Other	132		132	132		132	103		103
Proprietary receipts from the public		19	-19		19	-19		15	-15
Total—Corps of Engineers	412	19	393	412	19	393	334	15	319
Military retirement:									
Payment to military retirement fund							10,782		10,782
Retired pay	(**)		(**)	(**)		(**)	(**)		(**)
Military retirement fund	1,976		1,976	1,976		1,976	1,843		1,843
Intrabudgetary transactions							-10,782		-10,782
Education benefits	14		14	14		14	6		6
Other	24	(**)	23	24	(**)	23	6	(**)	6
Proprietary receipts from the public		1	-1		1	-1		1	-1
Total—Department of Defense—Civil	2,424	20	2,405	2,424	20	2,405	2,190	15	2,174
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	374		374	374		374	366		366
Impact aid	2		2	2		2	16		16
School improvement programs	133		133	133		133	128		128
Chicago Litigation Settlements	(**)		(**)	(**)		(**)			
Indian Education	7		7	7		7	5		5
Total—Office of Elementary and Secondary Education	515		515	515		515	514		514
Office of Bilingual Education and Minority Languages Affairs	20		20	20		20	21		21
Office of Special Education and Rehabilitative Services:									
Special education	195		195	195		195	149		149
Rehabilitation services and disability research	176		176	176		176	127		127
Special institutions for persons with disabilities	7		7	7		7	8		8
Office of Vocational and Adult Education	207		207	207		207	246		246
Office of Postsecondary Education:									
College housing loans		11	-11		11	-11	3	11	-8
Student financial assistance	657		657	657		657	547		547
Guaranteed student loans	482		482	482		482	582		582
Higher education	100		100	100		100	59		59
Howard University	12		12	12		12	14		14
Other	1		1	1		1	1		1
Total—Office of Postsecondary Education	1,251	11	1,241	1,251	11	1,241	1,205	11	1,194
Office of Educational Research and Improvement	24		24	24		24	25		25
Departmental Management	33		33	33		33	29		29
Proprietary receipts from the public		4	-4		4	-4		6	-6
Total—Department of Education	2,428	15	2,413	2,428	15	2,413	2,325	17	2,308
Department of Energy:									
Atomic energy defense activities	249		249	249		249	857		857
Energy programs:									
General science and research activities	117		117	117		117	92		92
Energy supply, R and D activities	333		333	333		333	257		257
Uranium supply and enrichment activities	238		238	238		238	174		174
Fossil energy research and development	35		35	35		35	32		32
Energy conservation	34		34	34		34	31		31
Strategic petroleum reserve	15		15	15		15	21		21
Nuclear waste disposal fund	32		32	32		32	19		19
Other	789	(**)	789	789	(**)	789	40	(**)	40
Total—Energy Programs	1,594	(**)	1,594	1,594	(**)	1,594	666	(**)	666
Power Marketing Administration	135	94	41	135	94	41	104	106	-2
Departmental Administration	60		60	60		60	31		31
Proprietary receipts from the public		237	-237		237	-237		193	-193
Intrabudgetary transactions	-15		-15	-15		-15	-21		-21
Total—Department of Energy	2,024	331	1,692	2,024	331	1,692	1,638	299	1,339

Table 5. Outlays of the U.S. Government, October 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security:									
Public Health Service:									
Food and Drug Administration	71	(**)	70	71	(**)	70	59	(**)	59
Health Resources and Services Administration:									
Public enterprise funds	3		3	3		3	1		1
Health resources and services	105		105	105		105	117		117
Indian Health Service	133		133	133		133	113		113
Centers for Disease Control	122		122	122		122	84		84
National Institutes of Health:									
Cancer Research	137		137	137		137	128		128
Heart, Lung, and Blood Research	100		100	100		100	88		88
Diabetes, Digestive and Kidney Diseases	59		59	59		59	48		48
Neurological Disorders and Stroke	47		47	47		47	41		41
Allergy and Infectious Diseases	85		85	85		85	67		67
General Medical Sciences	79		79	79		79	67		67
Child Health and Human Development	44		44	44		44	38		38
Other research institutes	120		120	120		120	87		87
Research resources	41		41	41		41	37		37
Other	75		75	75		75	96		96
Total—National Institutes of Health	787		787	787		787	698		698
Alcohol, Drug Abuse, and Mental Health Administration	268		268	268		268	206		206
Agency for Health Care Policy and Research	15		15	15		15	-32		-32
Office of Assistant Secretary for Health	16		16	16		16	20		20
Total—Public Health Service	1,519	(**)	1,519	1,519	(**)	1,519	1,265	(**)	1,264
Health Care Financing Administration:									
Grants to States for Medicaid	5,283		5,283	5,283		5,283	3,901		3,901
Payments to health care trust funds	3,207		3,207	3,207		3,207	2,752		2,752
Other	30		30	30		30	43		43
Federal hospital insurance trust fund:									
Benefit payments	6,369		6,369	6,369		6,369	4,766		4,766
Administrative expenses and construction	140		140	140		140	34		34
Quinquennial transfers to the general fund from FHI									
Total—FHI trust fund	6,509		6,509	6,509		6,509	4,800		4,800
Federal supplementary medical insurance trust fund:									
Benefit payments	4,191		4,191	4,191		4,191	3,468		3,468
Administrative expenses and construction	104		104	104		104	24		24
Total—FSMI trust fund	4,295		4,295	4,295		4,295	3,492		3,492
Total—Health Care Financing Administration	19,323		19,323	19,323		19,323	14,988		14,988
Social Security Administration:									
Payments to social security trust funds	1,675		1,675	1,675		1,675	1,539		1,539
Special benefits for disabled coal miners	69		69	69		69	71		71
Supplemental security income program	1,385		1,385	1,385		1,385	1,182		1,182
Total—Social Security Administration	3,130		3,130	3,130		3,130	2,792		2,792
Family Support Administration:									
Family support payments to States	1,379		1,379	1,379		1,379	1,194		1,194
Low income home energy assistance	-81		-81	-81		-81	72		72
Refugee and entrant assistance	34		34	34		34	34		34
Grants to States for special services	23		23	23		23	19		19
Payments to States for family support activities	24		24	24		24	22		22
Interim assistance to States for legalization	47		47	47		47	136		136
Other	6		6	6		6	8		8
Total—Family Support Administration	1,432		1,432	1,432		1,432	1,485		1,485
Human Development Services:									
Social services	90		90	90		90	143		143
Human development services	312		312	312		312	168		168
Payments to states for foster care and adoption assistance	167		167	167		167	130		130
Total—Human Development Services	569		569	569		569	441		441
Office of the Secretary	18		18	18		18	13		13
Proprietary receipts from the public		1,049	-1,049		1,049	-1,049		960	-960
Intrabudgetary transactions:									
Quinquennial transfers to the general fund from FHI, FOASI, and FDI									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	-3,207		-3,207	-3,207		-3,207	-2,739		-2,739

Table 5. Outlays of the U.S. Government, October 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security—Continued									
Payments for tax and other credits:									
Federal hospital insurance trust fund									
Total—Department of Health and Human Services, Except Social Security	22,783	1,049	21,734	22,783	1,049	21,734	18,244	960	17,284
Department of Health and Human Services, Social Security (OFF BUDGET):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	20,131		20,131	20,131		20,131	18,703		18,703
Administrative expenses and construction	134		134	134		134	168		168
Payment to railroad retirement account									
Interest on normalized tax transfers									
Quinquennial transfers to the general fund from FOASI									
Total—FOASI trust fund	20,265		20,265	20,265		20,265	18,871		18,871
Federal disability insurance trust fund:									
Benefit payments	2,317		2,317	2,317		2,317	2,047		2,047
Administrative expenses and construction	69		69	69		69	71		71
Payment to railroad retirement account									
Interest on normalized tax transfers									
Quinquennial transfers to the general fund from FDI									
Total—FDI trust fund	2,386		2,386	2,386		2,386	2,118		2,118
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions ²	-1,675		-1,675	-1,675		-1,675	-1,539		-1,539
Total—Department of Health and Human Services, Social Security (OFF BUDGET)	20,976	(**)	20,976	20,976	(**)	20,976	19,450	(**)	19,450
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	822	781	41	822	781	41	573	562	11
Housing for the elderly or handicapped fund	394	54	339	394	54	339	362	53	310
Other	3	6	-4	3	6	-4	(**)	6	-6
Rent supplement payments	5		5	5		5	4		4
Homeownership assistance	7		7	7		7	6		6
Rental housing assistance	54		54	54		54	53		53
Rental housing development grants	(**)		(**)	(**)		(**)	6		6
Low-rent public housing	40		40	40		40	34		34
Public housing grants	179		179	179		179	157		157
College housing grants	1	(**)	1	1	(**)	1	3		3
Lower income housing assistance	885		885	885		885	813		813
Section 8 contract renewals	91		91	91		91	3		3
Special purpose grants	1		1	1		1			
Other	1		1	1		1			
Total—Housing Programs	2,482	842	1,640	2,482	842	1,640	2,013	621	1,393
Public and Indian Housing Programs:									
Payments for operation of low income housing projects	170		170	170		170	170		170
Low-rent public housing—loans and other expenses	7	17	-10	7	17	-10	32	1	31
Total—Public and Indian Housing Programs	177	17	160	177	17	160	203	1	201
Government National Mortgage Association:									
Management and liquidating functions fund	(**)	(**)	(**)	(**)	(**)	(**)		(**)	(**)
Guarantees of mortgage-backed securities	121	128	-7	121	128	-7	175	134	41
Total—Government National Mortgage Association	121	128	-7	121	128	-7	175	134	41
Community Planning and Development:									
Public enterprise fund	6	10	-3	6	10	-3	8	9	-1
Community development grants	294		294	294		294	253		253
Urban development action grants	7		7	7		7	17		17
Rental rehabilitation grants	15		15	15		15	14		14
Other	13		13	13		13	8		8
Total—Community Planning and Development	335	10	325	335	10	325	300	9	291

Table 5. Outlays of the U.S. Government, October 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development—Continued									
Management and Administration	93	.....	93	93	.....	93	49	.....	49
Other	1	.....	1	1	.....	1	2	.....	2
Total—Department of Housing and Urban Development	3,209	997	2,212	3,209	997	2,212	2,742	765	1,977
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	55	.....	55	55	.....	55	34	.....	34
Firefighting	14	.....	14	14	.....	14	8	.....	8
Other	10	.....	10	10	.....	10	-1	.....	-1
Minerals Management Service	60	.....	60	60	.....	60	50	.....	50
Office of Surface Mining Reclamation and Enforcement	34	.....	34	34	.....	34	31	.....	31
Total—Land and minerals management	174	.....	174	174	.....	174	122	.....	122
Water and science:									
Bureau of Reclamation:									
Construction program	30	.....	30	30	.....	30	23	.....	23
Operation and maintenance	25	.....	25	25	.....	25	16	.....	16
Other	56	3	52	56	3	52	45	3	42
Geological Survey	60	.....	60	60	.....	60	32	.....	32
Bureau of Mines	19	1	17	19	1	17	13	3	10
Total—Water and science	189	5	184	189	5	184	129	6	124
Fish and wildlife and parks:									
United States Fish and Wildlife Service									
National Park Service	89	.....	89	89	.....	89	64	.....	64
Total—Fish and wildlife and parks	119	.....	119	119	.....	119	82	.....	82
Total—Fish and wildlife and parks	208	.....	208	208	.....	208	146	.....	146
Bureau of Indian Affairs:									
Operation of Indian programs	70	.....	70	70	.....	70	176	.....	176
Indian tribal funds	25	.....	25	25	.....	25	18	.....	18
Other	10	(**)	10	10	(**)	10	18	(**)	18
Total—Bureau of Indian Affairs	106	(**)	106	106	(**)	106	212	(**)	212
Territorial and International Affairs									
Departmental offices	133	.....	133	133	.....	133	141	.....	141
Proprietary receipts from the public	2	.....	2	2	.....	2	(**)	.....	(**)
Intrabudgetary transactions .....	.....	137	-137	.....	137	-137	.....	144	-144
Total—Department of the Interior**	**(**)**	**.....	(**)	(**)	.....	(**)	-8	.....	-8
Total—Department of the Interior	811	142	669	811	142	669	743	150	592
Department of Justice:									
Legal activities									
Federal Bureau of Investigation	578	.....	578	578	.....	578	447	.....	447
Drug Enforcement Administration	214	.....	214	214	.....	214	99	.....	99
Immigration and Naturalization Service	79	.....	79	79	.....	79	73	.....	73
Federal Prison System	115	.....	115	115	.....	115	105	.....	105
Office of Justice Programs	233	6	226	233	6	226	161	6	155
Other	63	.....	63	63	.....	63	52	.....	52
Proprietary receipts from the public	16	.....	16	16	.....	16	63	.....	63
Intrabudgetary transactions .....	.....	31	-31	.....	31	-31	.....	23	-23
Total—Department of Justice	-1	.....	-1	-1	.....	-1	-4	.....	-4
Total—Department of Justice	1,296	37	1,259	1,296	37	1,259	997	28	968
Department of Labor:									
Employment and Training Administration:									
Training and employment services	322	.....	322	322	.....	322	342	.....	342
Community service employment for older Americans	36	.....	36	36	.....	36	29	.....	29
Federal unemployment benefits and allowances	15	.....	15	15	.....	15	15	.....	15
State unemployment insurance and employment service operations	27	.....	27	27	.....	27	-2	.....	-2
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	9	.....	9	9	.....	9	8	.....	8

Table 5. Outlays of the U.S. Government, October 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Employment and Training Administration—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,870		1,870	1,870		1,870	1,399		1,399
State administrative expenses	235		235	235		235	220		220
Federal administrative expenses	10		10	10		10	8		8
Veterans employment and training	13		13	13		13	8		8
Repayment of advances from the general fund									
Railroad unemployment insurance	8		8	8		8	5		5
Other	1		1	1		1	2		2
Total—Unemployment trust fund	2,138		2,138	2,138		2,138	1,643		1,643
Total—Employment and Training Administration	2,547		2,547	2,547		2,547	2,036		2,036
Pension Benefit Guaranty Corporation	71	574	-504	71	574	-504	72	46	26
Employment Standards Administration:									
Salaries and expenses	24		24	24		24	12		12
Special benefits	73		73	73		73	60		60
Black lung disability trust fund	51		51	51		51	48		48
Other	13		13	13		13	13		13
Occupational Safety and Health Administration	22		22	22		22	13		13
Bureau of Labor Statistics	16		16	16		16	12		12
Other	40		40	40		40	37		37
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions	-53		-53	-53		-53	-14		-14
Total—Department of Labor	2,804	575	2,229	2,804	575	2,229	2,289	47	2,242
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	152		152	152		152	192		192
Acquisition and maintenance of buildings abroad	24		24	24		24	32		32
Payment to Foreign Service retirement and disability fund									
Foreign Service retirement and disability fund	31		31	31		31	29		29
Other	6		6	6		6	9		9
Total—Administration of Foreign Affairs	213		213	213		213	263		263
International Organizations and Conferences	367		367	367		367	79		79
Migration and Refugee Assistance	39		39	39		39	19		19
International Narcotics Control	7		7	7		7	12		12
Other	7		7	7		7	4		4
Proprietary receipts from the public									
Intrabudgetary transactions	(**)		(**)	(**)		(**)	(**)		(**)
Total—Department of State	633		633	633		633	376		376
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,393		1,393	1,393		1,393	1,410		1,410
Other	15		15	15		15	12		12
Other programs	18		18	18		18	11		11
Total—Federal Highway Administration	1,426		1,426	1,426		1,426	1,433		1,433
National Highway Traffic Safety Administration	11		11	11		11	21		21
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	44		44	44		44	89		89
Other	22		22	22		22	10		10
Total—Federal Railroad Administration	65		65	65		65	99		99

Table 5. Outlays of the U.S. Government, October 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Urban Mass Transportation Administration:									
Formula grants	116	.....	116	116	.....	116	147	.....	147
Discretionary grants	109	.....	109	109	.....	109	70	.....	70
Other	43	.....	43	43	.....	43	74	.....	74
Federal Aviation Administration:									
Operations	491	.....	491	491	.....	491	404	.....	404
Other .....	(**)	(**)	(**)	(**)	(**)	(**)	(**)	.....	(**)
Airport and airway trust fund:									
Grants-in-aid for airports	145	.....	145	145	.....	145	90	.....	90
Facilities and equipment	89	.....	89	89	.....	89	75	.....	75
Research, engineering and development	14	.....	14	14	.....	14	12	.....	12
Operations .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—Airport and airway trust fund	247	.....	247	247	.....	247	177	.....	177
Total—Federal Aviation Administration	739	(**)	739	739	(**)	739	582	.....	582
Coast Guard:									
Operating expenses	214	.....	214	214	.....	214	197	.....	197
Acquisition, construction, and improvements	21	.....	21	21	.....	21	18	.....	18
Retired pay	35	.....	35	35	.....	35	33	.....	33
Other	7	(**)	7	7	(**)	7	11	1	11
Total—Coast Guard	277	(**)	276	277	(**)	276	259	1	258
Maritime Administration	96	18	78	96	18	78	108	19	90
Other	28	1	26	28	1	26	9	1	8
Proprietary receipts from the public .....	.....	1	-1	.....	1	-1	.....	1	-1
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Transportation	2,910	21	2,889	2,910	21	2,889	2,802	21	2,780
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	-70	2	-72	-70	2	-72	-395	2	-396
Other	17	.....	17	17	.....	17	10	.....	10
Financial Management Service:									
Salaries and expenses	16	.....	16	16	.....	16	12	.....	12
Payment to the Resolution Funding Corporation	587	.....	587	587	.....	587	326	.....	326
Claims, Judgements, and Relief Acts	31	.....	31	31	.....	31	42	.....	42
Other	13	.....	13	13	.....	13	22	.....	22
Total—Financial Management Service	648	.....	648	648	.....	648	402	.....	402
Federal Financing Bank	-112	.....	-112	-112	.....	-112	-113	.....	-113
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	32	.....	32	32	.....	32	18	.....	18
Internal Revenue collections for Puerto Rico	16	.....	16	16	.....	16	18	.....	18
United States Customs Service	120	.....	120	120	.....	120	167	.....	167
Bureau of Engraving and Printing	-29	.....	-29	-29	.....	-29	9	.....	9
United States Mint	17	12	5	17	12	5	14	.....	14
Bureau of the Public Debt	15	.....	15	15	.....	15	16	.....	16
Internal Revenue Service:									
Processing tax returns and assistance	110	.....	110	110	.....	110	190	.....	190
Tax Law Enforcement	282	.....	282	282	.....	282	348	.....	348
Information system	47	.....	47	47	.....	47	.....	.....	.....
Payment where earned income credit exceeds liability for tax	410	.....	10	10	.....	10	10	.....	10
Refunding internal revenue collections, interest	465	.....	465	465	.....	465	202	.....	202
Other	15	(**)	15	15	(**)	15	13	(**)	12
Total—Internal Revenue Service	928	(**)	928	928	(**)	928	763	(**)	763

Table 5. Outlays of the U.S. Government, October 1991 and Other Periods—Continued

(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	43	.....	43	43	.....	43	32	.....	32
Comptroller of the Currency	23	1	22	23	1	22	28	2	26
Office of Thrift Supervision	27	49	-22	27	49	-22	17	80	-63
Interest on the public debt:									
Public issues (accrual basis)	18,120	.....	18,120	18,120	.....	18,120	17,362	.....	17,362
Special issues (cash basis)	476	.....	476	476	.....	476	720	.....	720
Total—Interest on the public debt	18,596	.....	18,596	18,596	.....	18,596	18,082	.....	18,082
Other	3	.....	3	3	.....	3	3	.....	3
Proprietary receipts from the public .....	.....	233	-233	.....	233	-233	.....	419	-419
Receipts from off-budget Federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	-2,520	.....	-2,520	-2,520	.....	-2,520	-3,013	.....	-3,013
Total—Department of the Treasury	17,753	296	17,457	17,753	296	17,457	16,058	502	15,555
Department of Veterans Affairs:									
Veterans Benefits Administration:									
Public Enterprise Funds:									
Loan guaranty revolving fund	199	72	127	199	72	127	203	84	120
Other	46	55	-9	46	55	-9	17	33	-15
Compensation and pensions	1,325	.....	1,325	1,325	.....	1,325	1,304	.....	1,304
Readjustment benefits	46	.....	46	46	.....	46	32	.....	32
Post-Vietnam-era veterans education account	10	.....	10	10	.....	10	16	.....	16
Insurance Funds:									
National service life	103	.....	103	103	.....	103	96	.....	96
United States government life	3	.....	3	3	.....	3	2	.....	2
Veterans special life	8	4	4	8	4	4	7	4	3
Other	-15	.....	-15	-15	.....	-15	-12	.....	-12
Total—Veterans Benefits Administration	1,726	131	1,594	1,726	131	1,594	1,666	120	1,546
Veterans Health Services and Research Administration:									
Medical care	1,316	.....	1,316	1,316	.....	1,316	1,226	.....	1,226
Other	59	22	37	59	22	37	53	18	35
Departmental Administration:									
General operating expenses	127	.....	127	127	.....	127	90	.....	90
Construction projects	55	.....	55	55	.....	55	67	.....	67
Other	3	.....	3	3	.....	3	-10	.....	-10
Proprietary receipts from the public:									
National service life .....	.....	35	-35	.....	35	-35	.....	33	-33
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	49	-49	.....	49	-49	.....	35	-35
Intrabudgetary transactions .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—Department of Veterans Affairs	3,285	238	3,048	3,285	238	3,048	3,092	206	2,886
Environmental Protection Agency:									
Salaries and expenses	124	.....	124	124	.....	124	81	.....	81
Abatement, control, and compliance	84	(**)	84	84	(**)	84	64	.....	64
Construction grants	232	.....	232	232	.....	232	214	.....	214
Hazardous substance superfund	111	.....	111	111	.....	111	111	.....	111
Other	21	(**)	21	21	(**)	21	30	1	30
Proprietary receipts from the public .....	.....	8	-8	.....	8	-8	.....	7	-7
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Environmental Protection Agency	572	8	564	572	8	564	501	7	493
General Services Administration:									
Real property activities	222	.....	222	222	.....	222	165	.....	165
Personal property activities	-41	.....	-41	-41	.....	-41	-31	.....	-31
Information Resources Management Service	-48	.....	-48	-48	.....	-48	-37	.....	-37
Federal property resources activities	1	.....	1	1	.....	1	1	.....	1
General activities	20	.....	20	20	.....	20	13	.....	13
Proprietary receipts from the public .....	.....	1	-1	.....	1	-1	.....	4	-4
Total—General Services Administration	155	1	154	155	1	154	111	4	107

Table 5. Outlays of the U.S. Government, October 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	541	.....	541	541	.....	541	564	.....	564
Space flight, control, and data communications	443	.....	443	443	.....	443	557	.....	557
Construction of facilities	31	.....	31	31	.....	31	28	.....	28
Research and program management	235	.....	235	235	.....	235	201	.....	201
Other	1	.....	1	1	.....	1	1	.....	1
Total—National Aeronautics and Space Administration	1,251	.....	1,251	1,251	.....	1,251	1,351	.....	1,351
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	236	.....	236	236	.....	236	266	.....	266
Payment to civil service retirement and disability fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	2,707	.....	2,707	2,707	.....	2,707	2,600	.....	2,600
Employees health benefits fund	1,207	1,171	37	1,207	1,171	37	995	1,030	-36
Employees life insurance fund	94	116	-22	94	116	-22	81	116	-34
Retired employees health benefits fund	1	1	(**)	1	1	(**)	1	1	(**)
Other	30	.....	30	30	.....	30	-4	.....	-4
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	-6	.....	-6	-6	.....	-6	-3	.....	-3
Total—Office of Personnel Management	4,271	1,287	2,984	4,271	1,287	2,984	3,935	1,147	2,788
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	123	63	60	123	63	60	133	67	66
Disaster loan fund	105	53	52	105	53	52	142	43	99
Other	9	2	7	9	2	7	2	2	(**)
Other	44	(**)	44	44	(**)	44	36	(**)	36
Total—Small Business Administration	281	118	163	281	118	163	314	112	201
Other Independent agencies:									
Action	12	.....	12	12	.....	12	15	.....	15
Board for International Broadcasting	4	.....	4	4	.....	4	12	.....	12
Corporation for Public Broadcasting	327	.....	327	327	.....	327	202	.....	202
District of Columbia:									
Federal payment	690	.....	690	690	.....	690	38	.....	38
Other	6	37	-31	6	37	-31	7	.....	7
Equal Employment Opportunity Commission	18	.....	18	18	.....	18	18	.....	18
Export-Import Bank of the United States	77	205	-129	77	205	-129	127	229	-102
Federal Communications Commission	12	3	9	12	3	9	7	4	3
Federal Deposit Insurance Corporation:									
Bank Insurance Fund	2,393	1,178	1,214	2,393	1,178	1,214	1,012	197	815
Savings Association Insurance Fund	-4	1	-4	-4	1	-4	-1	15	-16
FSLIC Resolution Fund	281	125	156	281	125	156	680	184	496
Federal Emergency Management Agency:									
Public Enterprise Funds	28	38	-11	28	38	-11	-1	39	-40
Disaster Relief	22	.....	22	22	.....	22	47	.....	47
Salaries and expenses	18	.....	18	18	.....	18	12	.....	12
Emergency management and planning assistance	25	.....	25	25	.....	25	27	.....	27
Emergency food and shelter program .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Federal Housing Finance Board	1	1	(**)	1	1	(**)	1	1	(**)
Federal Trade Commission	7	.....	7	7	.....	7	5	.....	5
Interstate Commerce Commission	5	.....	5	5	.....	5	5	.....	5
Legal Services Corporation	10	.....	10	10	.....	10	26	.....	26
National Archives and Records Administration	11	(**)	11	11	(**)	11	9	.....	9
National Credit Union Administration:									
Credit union share insurance fund	139	7	132	139	7	132	-18	5	-23
Central liquidity facility	39	39	.....	39	39	.....	138	107	31
Other	-3	(**)	-3	-3	(**)	-3	-3	(**)	-3

Table 5. Outlays of the U.S. Government, October 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other Independent agencies—Continued									
National Endowment for the Arts	20		20	20		20	19		19
National Endowment for the Humanities	10		10	10		10	11		11
National Labor Relations Board	15		15	15		15	14		14
National Science Foundation	194		194	194		194	173		173
Nuclear Regulatory Commission	44	8	36	44	8	36	41	5	36
Panama Canal Commission	45	42	3	45	42	3	48	46	2
Postal Service:									
Public Enterprise Funds (OFF-BUDGET)	3,644	5 4,176	-533	3,644	4,176	-533	4,580	4,567	13
Payment to the Postal Service Fund	158		158	158		158	127		127
Railroad Retirement Board:									
Federal windfall subsidy	26		26	26		26	27		27
Federal payments to the railroad retirement accounts	58		58	58		58	-7		-7
Milwaukee railroad restructuring, administration	(**)		(**)	(**)		(**)	(**)		(**)
Rail Industry Pension Fund:									
Advances from FOASI fund	-84		-84	-84		-84	-80		-80
OASI certifications	84		84	84		84	80		80
Administrative expenses	5		5	5		5	5		5
Interest on refunds and taxes	(**)		(**)	(**)		(**)	(**)		(**)
Supplemental annuity pension fund	232		232	232		232	222		222
Other	(**)		(**)	(**)		(**)	(**)		(**)
Intrabudgetary Transactions:									
Social security equivalent benefit account	372		372	372		372	355		355
Payments from other funds to railroad retirement trust funds									
Other	-58		-58	-58		-58	7		7
Total—Railroad Retirement Board	636		636	636		636	610		610
Resolution Trust Corporation	4,937	7,059	-2,121	4,937	7,059	-2,121	11,575	5,892	5,683
Securities and Exchange Commission	14		14	14		14	17	2	15
Smithsonian Institution	26		26	26		26	16		16
Tennessee Valley Authority	24	-29	53	24	-29	53	891	873	18
United States Information Agency	65	(**)	65	65	(**)	65	77	(**)	77
Other	98	3	95	98	3	95	60	5	55
Total—Other independent agencies	14,047	12,895	1,152	14,047	12,895	1,152	20,624	12,171	8,453
Undistributed offsetting receipts:									
Other Interest		(**)	(**)		(**)	(**)		(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	(**)		(**)	(**)		(**)	(**)		(**)
Department of Defense—Civil:									
Military retirement fund	-1,358		-1,358	-1,358		-1,358	-1,316		-1,316
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-370		-370	-370		-370	-353		-353
Payments for military service credits									
Federal disability insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-40		-40	-40		-40	-38		-38
Payments for military service credits									
Federal hospital insurance trust fund:									
Federal employer contributions	-179		-179	-179		-179	-157		-157
Payments for military service credits									
Department of State:									
Foreign Service retirement and disability fund	-7		-7	-7		-7	-6		-6
Office of Personnel Management:									
Civil Service retirement and disability fund	-817		-817	-817		-817	-883		-883
Total—Employer share, employee retirement	-2,771		-2,771	-2,771		-2,771	-2,753		-2,753

Table 5. Outlays of the U.S. Government, October 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Corps of Engineers .....	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Military retirement fund	25	.....	25	25	.....	25	23	.....	23
Education benefits fund .....	(**)	.....	(**)	(**)	.....	(**)	-3	.....	-3
Soldiers' and Airmen's Home permanent fund .....	(**)	.....	(**)	(**)	.....	(**)	.....	.....	.....
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-45	.....	-45	-45	.....	-45	-149	.....	-149
Federal disability insurance trust fund (OFF-BUDGET)	-5	.....	-5	-5	.....	-5	-11	.....	-11
Federal hospital insurance trust fund	-3	.....	-3	-3	.....	-3	-26	.....	-26
Federal supplementary medical insurance trust fund ..	-31	.....	-31	-31	.....	-31	-13	.....	-13
Department of Labor:									
Unemployment trust fund	-31	.....	-31	-31	.....	-31	-22	.....	-22
Department of State:									
Foreign Service retirement and disability fund .....	(**)	.....	(**)	(**)	.....	(**)	-1	.....	-1
Department of Transportation:									
Airport and airway trust fund	-1	.....	-1	-1	.....	-1	-1	.....	-1
Oil spill liability trust fund .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Highway trust fund	-19	.....	-19	-19	.....	-19	-14	.....	-14
Department of Veterans Affairs:									
United States government life insurance fund .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
National service life insurance fund	-1	.....	-1	-1	.....	-1	-1	.....	-1
Environmental Protection Agency:									
Post-closure liability trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
National Aeronautics and Space Administration									
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-4	.....	-4	-4	.....	-4	-61	.....	-61
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-24	.....	-24	-24	.....	-24	-29	.....	-29
Other	4	.....	4	4	.....	4	3	.....	3
Total—Interest received by trust funds	-135	.....	-135	-135	.....	-135	-302	.....	-302
Unrealized Discount on trust fund investments	206	.....	206	206	.....	206	-13	.....	-13
Rents and Royalties on the Outer Continental Shelf lands ..	.....	185	-185	.....	185	-185	.....	468	-468
Total—Undistributed offsetting receipts	-2,701	185	-2,885	-2,701	185	-2,885	-3,068	468	-3,537
Total outlays	135,625	21,580	114,045	135,625	21,580	114,045	129,600	21,330	108,270
Total On-Budget	111,466	17,404	94,062	111,466	17,404	94,062	106,121	16,763	89,358
Total Off-Budget	24,159	4,176	19,982	24,159	4,176	19,982	23,480	4,567	18,913
Total Surplus (+) or Deficit (-) .....	.....	.....	-35,976	.....	.....	-35,976	.....	.....	-31,285
Total On-Budget .....	.....	.....	-36,846	.....	.....	-36,846	.....	.....	-32,332
Total Off-Budget .....	.....	.....	+ 869	.....	.....	+ 869	.....	.....	+ 1,048

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	4,340	5,199
Receipts from off-budget Federal entities .....	.....	.....
Intrabudgetary transactions	9,942	20,557
Governmental receipts	1,200	1,626
Total receipts offset against outlays	15,482	27,383

¹Reflects the redistribution of \$126 million between low income home energy assistance and other HHS programs for FY 1991 outlays.

²Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

³Includes \$457 million for redress payments to Japanese-Americans during World War II.

⁴Represents estimated earned income credit payments in excess of tax liability.

⁵The Postal Service accounting year is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis utilized by all other Federal agencies, the MTS reflects actual USPS results through 10/15 and estimates for \$732 million through 10/31.

... No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, October 1991 and Other Periods
[\$ millions]

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	51,802	51,802	41,637	3,650,305	3,650,305	3,702,108
Federal Financing Bank				15,000	15,000	15,000
Total public debt securities	51,802	51,802	41,637	3,665,305	3,665,305	3,717,108
Plus premium on public debt securities	-3	-3	(**)	823	823	820
Less discount on public debt securities	317	317	4,279	84,960	84,960	85,277
Total public debt securities net of premium and discount	51,482	51,482	37,357	3,581,168	3,581,168	3,632,651
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	726	726	-139	17,751	17,751	18,476
Total federal securities	52,208	52,208	37,218	3,598,919	3,598,919	3,651,127
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	11,319	11,319	9,410	919,713	919,713	931,032
Less discount of Federal securities held as investments of Government accounts	-232	-232		7,962	7,962	7,730
Net federal securities held as investments of Government accounts	11,551	11,551	9,410	911,751	911,751	923,302
Total borrowing from the public	40,657	40,657	27,809	2,687,168	2,687,168	2,727,824
Accrued interest payable to the public	6,645	6,645	1,809	42,026	42,026	48,671
Allocations of special drawing rights	-7	-7	187	6,703	6,703	6,695
Deposit funds	-1,151	-1,151	-330	8,154	8,154	7,003
Miscellaneous liability accounts (includes checks outstanding etc.)	-2,679	-2,679	-3,453	3,637	3,637	958
Total liability accounts	43,465	43,465	26,023	2,747,687	2,747,687	2,791,152
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	10,183	10,183	-31	7,928	7,928	18,111
Tax and loan note accounts	1,051	1,051	-4,689	33,556	33,556	34,608
Balance	11,234	11,234	-4,720	41,484	41,484	52,719
Special drawing rights:						
Total holdings	-12	-12	210	10,722	10,722	10,710
SDR certificates issued to Federal Reserve Banks			-1,500	-10,018	-10,018	-10,018
Balance	-12	-12	-1,290	704	704	692
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments				19,699	19,699	19,699
Maintenance of value adjustments	-27	-27	685	4,813	4,813	4,787
Letter of credit issued to IMF	-21	-21	-57	-15,045	-15,045	-15,066
Dollar deposits with the IMF	-3	-3	-1	-60	-60	-62
Receivable/payable (-) for interim maintenance of value adjustments	17	17	-441	-309	-309	-293
Balance	-34	-34	185	9,098	9,098	9,065
Loans to International Monetary Fund				(**)	(**)	(**)
Other cash and monetary assets	16,123	16,123	8,626	5,189	5,189	21,312
Total cash and monetary assets	27,312	27,312	2,801	56,475	56,475	83,788
Net activity, guaranteed loan financing	-4	-4				-4
Net activity, direct loan financing	28	28				28
Miscellaneous asset accounts	-19,809	-19,809	-8,017	17,767	17,767	-2,042
Total asset accounts	7,527	7,527	-5,216	74,242	74,242	81,769
Excess of liabilities (+) or assets (-)	+35,939	+35,939	+31,239	+2,673,445	+2,673,445	+2,709,383
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	38	38	46			38
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (-)]	+35,976	+35,976	+31,285	+2,673,445	+2,673,445	+2,709,421

¹ Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis; deposits are reflected as received and withdrawals are reflected as processed.

... No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, October 1991 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,673,445	2,673,445	2,408,750
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by Federal Agencies to the prior budget results			103
Prior year revision for accrued interest			833
Excess of liabilities beginning of period (current basis)	2,673,445	2,673,445	2,409,685
Budget surplus (–) or deficit:			
Based on composition of unified budget in prior fiscal year	35,976	35,976	31,285
Changes in composition of unified budget			
Total surplus (–) or deficit (Table 2)	35,976	35,976	31,285
Total—on-budget (Table 2)	36,846	36,846	32,332
Total—off-budget (Table 2)	– 869	– 869	– 1,048
Transactions not applied to current year's surplus or deficit:			
Seigniorage	– 38	– 38	– 46
Profit on sale of gold			
Net receipts from cancelled checks			
Net gain/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	– 38	– 38	– 46
Excess of liabilities close of period	2,709,383	2,709,383	2,440,924

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, October 1991 and Other Periods

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(**)	(**)	(**)
Federal Deposit Insurance Corporation:						
Bank Insurance Fund				95	95	95
FSLIC Resolution Fund	-4	-4	-177	6,124	6,124	6,119
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(**)	(**)	(**)	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	1	1	25	336	336	337
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages				(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	1	13	149	149	150
Department of Defense:						
Homeowners assistance mortgages				3	3	3
Independent agencies:						
National Archives and Records Administration				302	302	302
Postal Service				220	220	220
Tennessee Valley Authority	728	728		10,503	10,503	11,231
Total agency securities	726	726	-139	17,751	17,751	18,476

....No transactions.
(**)Less than \$500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, October 1991 and Other Periods

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Guaranty Reserve Fund			5			
Housing and Other Credit Guarantee Program, AID			10	130	130	130
Department of Agriculture:						
Commodity Credit Corporation	2,306	2,306	1,121	21,794	21,794	24,100
Farmers Home Administration:						
Agriculture Credit Insurance Fund	- 7,030	- 7,030	- 5,290	11,990	11,990	4,960
Rural Housing Insurance Fund	- 2,883	- 2,883	- 2,805	3,811	3,811	927
Rural Development Insurance Fund	- 519	- 519	- 1,405	2,036	2,036	1,517
Federal Crop Insurance Corporation:						
Federal Crop Insurance Corporation Fund				113	113	113
Rural Electrification Administration:						
Rural Communication Development Fund				25	25	25
Rural Electrification and Telephone Revolving Fund			180	7,865	7,865	7,865
Rural Telephone Bank				759	759	759
Department of Commerce:						
Federal Ship Financing Fund, NOAA				6	6	6
Department of Education:						
College Housing and Academic Facilities Fund				137	137	137
College Housing Loans				594	594	594
Department of Energy:						
Bonneville Power Administration				1,672	1,672	1,672
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration:						
Mutual Mortgage Insurance Fund			60	7,323	7,323	7,323
Housing for the Elderly and Handicapped	284	284	187	7,458	7,458	7,742
Department of the Interior:						
Bureau of Mines, Helium Fund				252	252	252
Department of Justice:						
Federal Prison Industries, Incorporated				20	20	20
Department of Transportation:						
Federal Railroad Administration:						
Settlements of Railroad Litigation				- 39	- 39	- 39
Regional Rail Reorganization Program				39	39	39
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program				1	1	1
Department of the Treasury:						
Federal Financing Bank Revolving Fund	- 1,486	- 1,486	7,220	179,234	179,234	177,747
Department of Veterans Affairs:						
Loan Guaranty Revolving Fund	43	43				43
Guaranty and Indemnity Fund	1	1				1
Direct Loan Revolving Fund				1,730	1,730	1,730
Other Independent Agencies:						
Federal Emergency Management Agency:						
National Insurance Development Fund			1	152	152	152
Pennsylvania Avenue Development Corporation:						
Land Acquisition and Development Fund				66	66	66
Railroad Retirement Board:						
Railroad Retirement Account				2,128	2,128	2,128
Social Security Equivalent Benefit Account	231	231	226	2,532	2,532	2,763
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	- 9,054	- 9,054	- 491	251,996	251,996	242,942

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, October 1991 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	- 6	- 6	- 8	4,600	4,600	4,594
Department of Agriculture:						
Rural Electrification Administration	2	2	- 76	23,261	23,261	23,263
Farmers Home Administration:						
Agriculture Credit Insurance Fund	- 130	- 130	.....	18,368	18,368	18,238
Rural Housing Insurance Fund	- 2,030	- 2,030	275	28,651	28,651	26,621
Rural Development Insurance Fund .....	.....	.....	.....	3,675	3,675	3,675
Department of the Navy .....	.....	.....	.....	1,624	1,624	1,624
Department of Education:						
Student Loan Marketing Association	- 30	- 30	.....	4,850	4,850	4,820
Department of Health and Human Services, Except Social Security:						
Medical Facilities Guarantee and Loan Fund .....	.....	.....	.....	142	142	142
Department of Housing and Urban Development:						
Low Rent Housing Loans and Other Expenses .....	.....	.....	.....	1,903	1,903	1,903
Community Development Grants	- 2	- 2	- 3	205	205	202
Department of Interior:						
Territorial and International Affairs .....	.....	.....	.....	53	53	53
Department of Transportation:						
Federal Railroad Administration .....	.....	.....	.....	21	21	21
General Services Administration:						
Federal Buildings Fund	3	3	.....	628	628	631
National Aeronautics and Space Administration:						
Space Flight, Control and Data Communications .....	.....	.....	107	33	33	33
Small Business Administration:						
Business Loan and Investment Fund	- 8	- 8	- 31	940	940	932
Independent Agencies:						
Export-Import Bank of the United States .....	.....	.....	.....	11,261	11,261	11,261
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	389	389	.....	8,296	8,296	8,685
National Credit Union Administration .....	.....	.....	31	114	114	114
Pennsylvania Avenue Development Corporation	2	2	.....	33	33	35
Postal Service .....	.....	.....	.....	8,201	8,201	8,201
Resolution Trust Corporation	852	852	6,681	62,882	62,882	63,735
Tennessee Valley Authority	- 528	- 528	244	14,322	14,322	13,794
Washington Metropolitan Transit Authority .....	.....	.....	.....	177	177	177
Total borrowing from the Federal Financing Bank	- 1,486	- 1,486	7,220	194,239	194,239	192,753

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

... No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, October 1991 and Other Periods

Classification	[\$ millions]					
	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	-3	-3	1	7	7	4
Department of Commerce				9	9	9
Department of Defense	1,230	1,230	1,660	7,607	7,607	8,838
Department of Energy	54	54	93	3,024	3,024	3,078
Department of Health and Human Services						
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	-2	-2	74	6,647	6,647	6,646
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities			(**)	3	3	3
Agency securities				65	65	65
Guarantees of mortgage-backed securities:						
Public debt securities	10	10	-42	2,328	2,328	2,337
Agency securities				74	74	74
Other	-20	-20	(**)	217	217	197
Department of the Interior:						
Public debt securities	1,267	1,267	-121	1,187	1,187	2,454
Department of Labor	230	230	-29	10,367	10,367	10,597
Department of Transportation	8	8	-13	771	771	779
Department of the Treasury	252	252	155	2,507	2,507	2,759
Department of Veterans Affairs:						
Veterans reopened insurance fund	-10	-10	-2	695	695	685
Canteen Service Revolving Fund			-4	49	49	49
Guaranty and Indemnity Fund	-16	-16	16	385	385	369
Independent agencies:						
Export-Import Bank of the United States	134	134	152	90	90	224
Federal Emergency Management Agency:						
National insurance development fund	96	96		383	383	479
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	-440	-440	-837	6,108	6,108	5,668
FSLIC Resolution Fund:						
Public debt securities	92	92	-419	939	939	1,031
Savings Association Insurance Fund	4	4	16	48	48	52
Postal Service	1,280	1,280	670	3,339	3,339	4,619
National Credit Union Administration	-129	-129	26	2,160	2,160	2,032
Tennessee Valley Authority	34	34	78	3,570	3,570	3,604
Other	2	2	(**)	751	751	753
Other	-13	-13	34	2,386	2,386	2,373
Total public debt securities	4,062	4,062	1,507	55,576	55,576	59,638
Total agency securities				139	139	139
Total Federal funds	4,062	4,062	1,507	55,715	55,715	59,777
Trust funds:						
Legislative Branch:						
United States Tax Court				4	4	4
Library of Congress	4	4	(**)	1	1	6
Other	(**)	(**)	(**)	26	26	26
The Judiciary:						
Judicial survivors annuity fund			(**)	174	174	174
Department of Agriculture	(**)	(**)	1	5	5	5
Department of Commerce	(**)	(**)				(**)
Department of Defense—Military	(**)	(**)	(**)	8	8	8
Department of Defense—Civil:						
Military Retirement Fund	9,931	9,931	9,056	76,056	76,056	85,987
Other	245	245	13	995	995	1,240

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, October 1991 and Other Periods—Continued

[\$ millions]						
Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	623	623	1,101	255,557	255,557	256,180
Federal disability insurance trust fund	-296	-296	-163	13,105	13,105	12,809
Federal hospital insurance trust fund:						
Public debt securities	60	60	-662	109,327	109,327	109,386
Federal supplementary medical insurance trust fund	-801	-801	650	16,241	16,241	15,440
Other	19	19	7	501	501	520
Department of the Interior:						
Public debt securities	-43	-43	17	241	241	198
Department of Labor:						
Unemployment trust fund	-1,043	-1,043	-561	47,569	47,569	46,526
Other	-6	-6	-8	52	52	47
Department of State:						
Foreign service retirement and disability fund	-23	-23	-23	5,421	5,421	5,398
Other						
Department of Transportation:						
Airport and airway trust fund	169	169	114	15,194	15,194	15,363
Highway trust fund	-169	-169	-163	19,389	19,389	19,220
Other	7	7	17	1,231	1,231	1,238
Department of the Treasury	-1	-1	-28	128	128	127
Department of Veterans Affairs:						
Government life insurance fund	-2	-2	-2	148	148	146
National service life insurance:						
Public debt securities	-65	-65	-61	11,150	11,150	11,085
Veterans special life insurance fund	-3	-3	-3	1,357	1,357	1,354
General Post Fund National Homes			(**)	31	31	31
Environmental Protection Agency	10	10	7	3,899	3,899	3,909
National Aeronautics and Space Administration	(**)	(**)	(**)	16	16	15
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,426	-1,426	-1,478	258,549	258,549	257,123
Employees health benefits fund	-32	-32	59	5,570	5,570	5,537
Employees life insurance fund	34	34	37	11,463	11,463	11,496
Retired employees health benefits fund				1	1	1
Independent agencies:						
Federal Deposit Insurance Corporation						
Federal Emergency Management Agency	1	1				1
Harry S. Truman Memorial Scholarship Trust Fund	(**)	(**)	(**)	51	51	50
Japan-United States Friendship Commission	-3	-3	-1	17	17	14
Railroad Retirement Board	66	66	-20	10,434	10,434	10,500
Other	1	1	-1	88	88	89
Total public debt securities	7,257	7,257	7,902	863,997	863,997	871,255
Total trust funds	7,257	7,257	7,902	863,997	863,997	871,255
Grand total	11,319	11,319	9,410	919,713	919,713	931,032

... No transactions.
(**) Less than \$500,000.

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1992

[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	39,332												39,332	40,709
Corporation income taxes	1,171												1,171	1,614
Social insurance taxes and contributions:														
Employment taxes and contributions	27,022												27,022	25,144
Unemployment insurance	971												971	1,082
Other retirement contributions	443												443	373
Excise taxes	3,640												3,640	2,993
Estate and gift taxes	923												923	1,065
Customs duties	1,607												1,607	1,528
Miscellaneous receipts	2,962												2,962	2,478
Total—budget receipts this year ..	78,068												78,068	.....
(On-budget)	57,216												57,216	.....
(Off-budget)	20,852												20,852	.....
Total—budget receipts prior year	76,986												.....	76,986
(On-budget)	57,025												.....	57,025
(Off-budget)	19,960												.....	19,960
Outlays														
Legislative Branch	244												244	209
The Judiciary	131												131	112
Executive Office of the President ...	15												15	17
Funds Appropriated to the President:														
International security assistance ..	452												452	447
International development assistance	607												607	415
Other	191												191	-262
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,047												1,047	1,123
Other	5,329												5,329	3,695
Department of Commerce	265												265	257
Department of Defense:														
Military:														
Department of the Army	7,437												7,437	7,046
Department of the Navy	7,987												7,987	8,420
Department of the Air Force	7,043												7,043	7,253
Defense agencies:														
Defense Cooperation Account ..	-1,237												-1,237	-1,630
Other	1,536												1,536	1,379
Total Military	22,765												22,765	22,467
Civil	2,405												2,405	2,174
Department of Education	2,413												2,413	2,308
Department of Energy	1,692												1,692	1,339
Department of Health and Human Services, except Social Security:														
Public Health Service	1,519												1,519	1,264
Health Care Financing Administration:														
Grants to States for Medicaid ..	5,283												5,283	3,901
Federal hospital ins. trust fund ..	6,509												6,509	4,800
Federal supp. med. ins. trust fund	4,295												4,295	3,492
Other	3,237												3,237	2,795
Social Security Administration	3,130												3,130	2,792
Family Support Administration	1,432												1,432	1,485
Human Development Service	569												569	441
Other	-4,238												-4,238	-3,686
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	20,265												20,265	18,871
Federal disability ins. trust fund	2,386												2,386	2,118
Other	-1,675												-1,675	-1,539

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1992—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Com- parable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development.....	2,212												2,212	1,977
Department of the Interior.....	669												669	592
Department of Justice.....	1,259												1,259	968
Department of Labor:														
Unemployment trust fund.....	2,138												2,138	1,643
Other.....	92												92	599
Department of State.....	633												633	376
Department of Transportation:														
Highway trust fund.....	1,408												1,408	1,422
Other.....	1,482												1,482	1,358
Department of the Treasury:														
Interest on the public debt.....	18,596												18,596	18,082
Other.....	- 1,139												- 1,139	- 2,527
Department of Veterans Affairs:														
Compensation and pensions.....	1,325												1,325	1,304
National service life.....	68												68	63
United States government life.....	3												3	2
Other.....	1,652												1,652	1,516
Environmental Protection Agency.....	564												564	493
General Services Administration.....	154												154	107
National Aeronautics and Space Administration.....	1,251												1,251	1,351
Office of Personnel Management.....	2,984												2,984	2,788
Small Business Administration.....	163												163	201
Independent agencies:														
Federal Deposit Insurance Corp.:														
Bank Insurance Fund.....	1,214												1,214	815
Savings Association Fund.....	- 4												- 4	- 16
FSLIC Resolution Fund.....	156												156	496
Postal Service:														
Public Enterprise Funds (Off Budget).....	- 533												- 533	13
Payment to the Postal Service Fund.....	158												158	127
Resolution Trust Corporation.....	- 2,121												- 2,121	5,683
Tennessee Valley Authority.....	53												53	18
Other independent agencies.....	2,229												2,229	1,316
Undistributed offsetting receipts:														
Employer share, employee retirement.....	- 2,771												- 2,771	- 2,753
Interest received by trust funds.....	- 135												- 135	- 302
Rents and royalties on Outer Continental Shelf lands.....	- 185												- 185	- 468
Other.....	206												206	- 13
Totals this year:														
Total outlays.....	114,045												114,045	.....
(On-budget).....	94,062												94,062	.....
(Off-budget).....	19,982												19,982	.....
Total—surplus (+) or deficit (-) ..	- 35,976												- 35,976	.....
(On-budget).....	- 36,846												- 36,846	.....
(Off-budget).....	+ 869												+ 869	.....
Total—borrowing from the public	40,657												40,657	27,809
Totals—outlays prior year.....	108,270												.....	108,270
(On-budget).....	89,358												.....	89,358
(Off-budget).....	18,913												.....	18,913
Total—surplus (+) or deficit (-) ..														
prior year.....	- 31,285												.....	- 31,285
(On-budget).....	- 32,332												.....	- 32,332
(Off-budget).....	+ 1,048												.....	+ 1,048

....No transactions.
(**)Less than \$500,000.
Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of October 31, 1991
[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities Held as investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	429	242	187	429	242	187	15,194	15,194	15,363
Black lung disability	51	51	(**)	51	51	(**)			
Federal disability insurance	2,113	2,386	-274	2,113	2,386	-274	13,105	13,105	12,809
Federal employees life and health		45	-45		45	-45	17,033	17,033	17,035
Federal employees retirement	1,276	2,738	-1,462	1,276	2,738	-1,462	264,147	264,147	262,699
Federal hospital insurance	6,014	6,509	-494	6,014	6,509	-494	109,327	109,327	109,386
Federal old-age and survivors insurance	20,875	20,265	610	20,875	20,265	610	255,557	255,557	256,180
Federal supplementary medical insurance	4,257	4,295	-38	4,257	4,295	-38	16,241	16,241	15,440
Highways	1,362	1,521	-159	1,362	1,521	-159	19,389	19,389	19,220
Military advances	761	959	-198	761	959	-198			
Railroad retirement	451	610	-158	451	610	-158	10,434	10,434	10,500
Military retirement	1,333	1,976	-642	1,333	1,976	-642	76,056	76,056	85,987
Unemployment	1,048	2,138	-1,089	1,048	2,138	-1,089	47,569	47,569	46,526
Veterans life insurance	37	110	-73	37	110	-73	12,655	12,655	12,585
All other trust	339	327	12	339	327	12	7,290	7,290	7,526
Total trust fund receipts and outlays and investments held from Table 6-D	40,346	44,169	-3,823	40,346	44,169	-3,823	863,997	863,997	871,255
Less interfund transactions	7,919	7,919		7,919	7,919				
Trust fund receipts and outlays on the basis of tables 4 & 5	32,428	36,251	-3,823	32,428	36,251	-3,823			
Total federal fund receipts and outlays	47,605	79,758	-32,153	47,605	79,758	-32,153			
Less interfund transactions	21	21		21	21				
Federal fund receipts & outlays on the basis of tables 4 & 5	47,583	79,737	-32,153	47,583	79,737	-32,153			
Less offsetting proprietary receipts	1,943	1,943		1,943	1,943				
Net budget receipts & outlays	78,068	114,045	-35,976	78,068	114,045	-35,976			

....No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side

of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, October 1991 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	39,332	39,332	40,709
Corporation income taxes	1,171	1,171	1,614
Social insurance taxes and contributions:			
Employment taxes and contributions	27,022	27,022	25,144
Unemployment insurance	971	971	1,082
Other retirement contributions	443	443	373
Excise taxes	3,640	3,640	2,993
Estate and gift taxes	923	923	1,065
Customs	1,607	1,607	1,528
Miscellaneous	2,962	2,962	2,478
Total	78,068	78,068	76,986
NET OUTLAYS			
National defense	23,792	23,792	23,364
International affairs	1,842	1,842	779
General science, space, and technology	1,562	1,562	1,616
Energy	640	640	505
Natural resources and environment	3,179	3,179	1,432
Agriculture	1,615	1,615	1,628
Commerce and housing credit	29	29	8,089
Transportation	2,891	2,891	2,780
Community and regional development	802	802	834
Education, training, employment and social services	3,983	3,983	3,660
Health	7,194	7,194	5,491
Medicare	10,008	10,008	7,350
Income security	13,695	13,695	12,820
Social security	22,651	22,651	20,989
Veterans benefits and services	3,086	3,086	2,899
Administration of justice	1,129	1,129	997
General government	2,056	2,056	1,192
Interest	16,847	16,847	15,065
Undistributed offsetting receipts	-2,956	-2,956	-3,222
Total	114,045	114,045	108,270

Note: Details may not add to totals due to rounding.

GPO 867-320

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of

employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash basis of accounting. Budgetary outlays of subsidy and administrative expenses are recorded in the program account. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities and activity of the financing and liquidating accounts subject to credit reform are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.

2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). The *Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19__* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

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